Docket No.: 070456-0098

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Toru MAEDA, et al.

Application No.: 10/562,798

Filed: December 29, 2005

Customer Number: 20277

Confirmation Number: 8704

Group Art Unit: 1794

Examiner: Gary D. Harris

For: SOFT MAGNETIC MATERIAL AND DUST CORE AND METHOD OF MANUFACTURING THE SAME

Mail Stop Amendment Commissioner for Patents P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.

No additional fee is required.

Applicant is entitled to small entity status under 37 CFR 1.27

Also attached:

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	16	20	0	\$50.00 =	\$0.00
Independent Claims	2	3	0	\$210.00 =	\$0.00
		Multiple dependent claims newly presented			\$0.00
		Fee for extension of time			\$0.00
					\$0.00
		Total of Above Calculations		\$0.00	

Please charge my Deposit Account No. <u>500417</u> in the amount of \$0.00. An additional copy of this transmittal sheet is submitted herewith.

The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

Lisa A. Kilday

Registration No. 56,200

Please recognize our Customer No. 20277 as our

correspondence address.

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Docket No.: 070456-0098 PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Customer Number: 20277

Toru MAEDA, et al. : Confirmation Number: 8704

Application No.: 10/562,798 : Group Art Unit: 1773

Filed: December 29, 2005 : Examiner: Gary D. Harris

For: SOFT MAGNETIC MATERIAL AND DUST CORE AND METHOD OF

MANUFACTURING THE SAME

RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

This is in response to the Notice of Non-Complaint Amendment (37 C.F.R. 1.121) mailed December 10, 2007. We timely filed an Amendment in the USPTO on August 28, 2007 in response to the June 4, 2007 non-final Office Action.

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 5 of this paper.